

Appln. No. 09/871,450  
Amendment dated September 27, 2005  
Reply to Office Action of March 3, 2005

**Amendments to the Claims:**

Please cancel claims 41-45 and add new claims 46-57 as follows. The following listing of claims will replace all prior versions, and listings, of claims in the application.

**Listing of Claims:**

Claims 1-45 (Cancelled).

Claim 46 (New). Apparatus for transmitting contents over the Internet from a contents sender terminal in a first country or region to a contents receiver terminal in a second country or region, comprising:

5        sending means, responsive to an access from the contents receiver terminal via the Internet, for sending the contents receiver terminal a menu picture on which a plurality of different contents are displayed;

10        reading means for reading at least one of a plurality of different contents from a storage device of the contents sender terminal in the first country or region when receiving a request from the contents receiver terminal in the second country;

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informing means, responsive to both (a) receiving via the Internet from the contents receiver terminal a request for  
15 delivery of the at least one of the plurality of contents displayed on the menu picture sent by the sending means and (b) downloading the at least one of the plurality of contents on the contents receiver terminal, for informing the contents receiver terminal of tax-related information, on a tax to be imposed on  
20 the at least one of the plurality of contents whose delivery was requested and/or for informing a tax collecting authority terminal, whose information is included in the tax-related information, of who is the tax payer.

Claim 47 (New). A contents delivery device comprising:  
sending means, responsive to an access from a contents receiver terminal via the Internet, for sending a menu picture on which a plurality of different contents are displayed to the  
5 contents receiver terminal;

first informing means, responsive to reception of a request from the contents receiver terminal via the Internet for delivery of at least one of the plurality of different contents displayed on the menu picture sent by the sending means, for informing the  
10 contents receiver terminal of tax-related information on a tax to

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be imposed on the at least one of the plurality of different contents the delivery of which was requested;

delivering means, responsive to reception of a request for delivery of the at least one of the plurality of different  
15 contents from the contents receiver terminal after the first informing means has informed the contents receiver terminal of the tax-related information, for delivering the at least one of the plurality of different contents via the Internet to the contents receiver terminal; and

20 second informing means, responsive to delivering the at least one of the plurality of different contents to the contents receiver terminal, for informing a tax collecting authority terminal, whose information is included in the taxation-related information, of data on who is the tax payer.

Claim 48 (New). The contents delivery device of claim 47, further comprising:

sending means for sending the tax collecting authority terminal data necessary for registering the business of the  
5 contents sender via the Internet to the tax collecting authority terminal before the delivery of the at least one of the plurality of different contents to the content receiver terminal; and

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receiving means for receiving via the Internet from the tax  
collecting authority terminal a notice indicative of completion  
10 of the registration of the business in the tax collecting  
authority terminal based on the data necessary for registration  
sent by the sending means.

Claim 49 (New). A contents delivery device comprising:  
sending means, responsive to an access from a contents  
receiver terminal via the Internet, for sending the contents  
receiver terminal a menu picture on which a plurality of  
5 different contents are displayed;

first informing means, responsive to reception of a request  
from the contents receiver terminal via the Internet for delivery  
of at least one of the plurality of different contents displayed  
on the menu picture sent by the sending means, for informing the  
10 contents receiver terminal of tax-related information on a tax to  
be imposed on the at least one of the plurality of different  
contents the delivery of which was requested;

determining means for determining in accordance with  
predetermined criteria whether the delivery of the at least one  
15 of the plurality of contents requested by the content receiver  
terminal is permissible;

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second informing means for informing via the Internet the contents receiver terminal of a result of the determination by the determining means; and

20 delivering means, responsive to reception of a request for delivery of the at least one of the plurality of different contents from the contents receiver terminal after the second informing means has informed the contents receiver terminal that the delivery of the at least one of the plurality of contents  
25 requested by the content receiver terminal is permissible, for delivering the at least one of the plurality of different contents via the Internet to the contents receiver terminal.

Claim 50 (New). A contents delivery device comprising:  
sending means, responsive to an access from a contents receiver terminal via the Internet, for sending the contents receiver terminal a menu picture on which a plurality of  
5 different contents are displayed;

delivering means, responsive to reception of a request from the contents receiver terminal via the Internet for delivery of at least one of the plurality of different contents displayed on the menu picture sent by the sending means, for delivering  
10 tax-related information and the at least one of the plurality of

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different contents via the Internet to the contents receiver terminal; and

tax-return making means, responsive to the delivering means delivering the at least one of the plurality of different  
15 contents, for making tax returns via the Internet with the tax collecting authority terminal whose name information is included in the tax-related information.

Claim 51 (New). The contents delivery device of claim 50, further comprising:

data sending means for sending data necessary for registration of the business of the content sender via the  
5 Internet to the tax collecting authority terminal before delivery of the at least one of the plurality of contents to the contents receiver terminal; and

receiving means for receiving from the tax collecting authority terminal a notice indicative of completion of  
10 registration of the business in the tax collecting authority terminal based on the data necessary for registration of the business sent by the data sending means.

Claim 52 (New). A method for transmitting contents over the Internet from a contents sender terminal in a first country or

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region to a contents receiver terminal in a second country or region, comprising the steps of:

5 responsive to an access from the contents receiver terminal via the Internet, sending the contents receiver terminal a menu picture on which a plurality of different contents are displayed, and

reading at least one of a plurality of different contents  
10 from a storage device of the contents sender terminal in the first country or region when receiving a request from the contents receiver terminal in the second country;

wherein responsive to both (a) receiving via the Internet from the contents receiver terminal a request for delivery of the  
15 at least one of the plurality of contents displayed on the menu picture sent in the sending step and (b) downloading the at least one of the plurality of contents data on the contents receiver terminal, the method informs the contents receiver terminal of tax-related information on a tax to be imposed on the at least  
20 one of the plurality of contents whose delivery was requested and/or informs a tax collecting authority terminal, whose information is included in the tax-related information, of who is the tax payer.

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Claim 53 (New). A contents delivery method comprising the steps of:

responsive to an access from a contents receiver terminal via the Internet, sending a menu picture on which a plurality of  
5 different contents are displayed to the contents receiver terminal;

responsive to reception of a request from the contents receiver terminal via the Internet for delivery of at least one of the plurality of different contents displayed on the menu  
10 picture sent in the sending step, informing the contents receiver terminal of tax-related information on a tax to be imposed on the at least one of the plurality of different contents the delivery of which was requested;

responsive to reception of a request for delivery of the at  
15 least one of the plurality of different contents from the contents receiver terminal after the informing step has informed the contents receiver terminal of the tax-related information, delivering the at least one of the plurality of different contents via the Internet to the contents receiver  
20 terminal; and

responsive to delivering the at least one of the plurality of different contents to the contents receiver terminal, informing a tax collecting authority terminal, whose information



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is included in the taxation-related information, of data on who  
25 is the tax payer.

Claim 54 (New). The contents delivery method of claim 53,  
further comprising the steps of:

sending the tax collecting authority terminal data necessary  
for registering the business of the contents sender via the  
5 Internet to the tax collecting authority terminal before the  
delivery of the at least one of the plurality of different  
contents to the content receiver terminal; and

receiving via the Internet from the tax collecting authority  
terminal a notice indicative of completion of the registration of  
10 the business in the tax collecting authority terminal based on  
the data necessary for registration sent in the sending step.

Claim 55 (New). A contents delivery method comprising the  
steps of:

responsive to an access from a contents receiver terminal  
via the Internet, sending the contents receiver terminal a menu  
5 picture on which a plurality of different contents are displayed;

responsive to reception of a request from the contents  
receiver terminal via the Internet for delivery of at least one

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of the plurality of different contents displayed on the menu  
picture sent in the sending step, informing the contents  
10 receiver terminal of tax-related information on a tax to be  
imposed on the at least one of the plurality of different  
contents the delivery of which was requested;

determining in accordance with predetermined criteria  
whether the delivery of the at least one of the plurality of  
15 contents requested by the content receiver terminal is  
permissible;

informing via the Internet the contents receiver terminal of  
a result of the determination in the determining step; and

responsive to reception of a request for delivery of the at  
20 least one of the plurality of different contents from the  
contents receiver terminal after the last-mentioned informing  
step has informed the contents receiver terminal that the  
delivery of the at least one of the plurality of contents  
requested by the content receiver terminal is permissible,  
25 delivering the at least one of the plurality of different  
contents via the Internet to the contents receiver terminal.

Claim 56 (New). A contents delivery method comprising the  
steps of:

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responsive to an access from a contents receiver terminal  
via the Internet, sending the contents receiver terminal a menu  
5 picture on which a plurality of different contents are displayed;

responsive to reception of a request from the contents  
receiver terminal via the Internet for delivery of at least one  
of the plurality of different contents displayed on the menu  
picture sent in the sending step, delivering the at least one of  
10 the plurality of different contents via the Internet to the  
contents receiver terminal; and

responsive to the delivering step delivering the at least  
one of the plurality of different contents, making tax returns  
via the Internet with the tax collecting authority terminal  
15 whose information is included in the tax-related information.

Claim 57 (New). The contents delivery method of claim 56,  
further comprising the steps of:

sending data necessary for registration of the business of  
the content sender via the Internet to the tax collecting  
5 authority terminal before delivery of the at least one of the  
plurality of contents to the contents receiver terminal; and

receiving from the tax collecting authority terminal a  
notice indicative of completion of registration of the business  
in the tax collecting authority terminal based on the data

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- 10 necessary for registration of the business sent in the data sending step.